

**UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF OHIO**

UNITED STATES OF AMERICA, and

Petitioner

v.

RANDALL S COLLINS

Respondent.

Civil Action No. 1:11CV868

DECLARATION

C. CUYLER declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Central Compliance Area of the Internal Revenue Service at 9075 CENTRE POINTE DRIVE, SUITE 240, WEST CHESTER, OH 45069-0000.

2. In my capacity as a revenue officer I am conducting an investigation for the collection of tax liability of RANDALL S COLLINS for the calendar year(s) ended: 12/31/2003, 12/31/2004, 12/31/2005, 12/31/2006, 12/31/2007, 12/31/2008 and 12/31/2009 .

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 05/18/2011, an administrative summons, Internal Revenue Service Form 6637, to RANDALL S COLLINS, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on 05/18/2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3)

above on the respondent, RANDALL S COLLINS, by personal delivery, as evidenced in the certificate of service on the reverse side of the summons.

5 On 05/18/2011, I served the notice required by Section 7609(a) of Title 26, U.S.C., on RANDALL S COLLINS, by personal delivery, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 06/10/2011, the respondent RANDALL S COLLINS, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

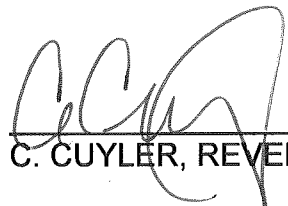
7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of RANDALL S COLLINS for the calendar year(s) ended 12/31/2003, 12/31/2004, 12/31/2005, 12/31/2006, 12/31/2007, 12/31/2008 and 12/31/2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 22 day of November, 2011.


C. CUYLER, REVENUE OFFICER